

## **ABSTRACT OF THE DISCLOSURE**

A method of manufacturing an inlay panel uses the steps of providing an art master rendering as constitute a decorative design for the inlay panel; scanning electronically the art master to form an art master data file; transferring the art master data file to a CAD software system to form an art master CAD file; coordinating a laser beam to cut-through a first background panel and create negative image voids; driving a CNC laser cutting machine in response to the machine code coordinates; coordinating a laser beam to cut through a second panel for forming positive images that become inlay elements; bonding the first background panel and the second panel; placing the inlay element in appropriate voided spaces; and finishing the composite panel and the inlay elements. A decorative panel is also formed of panel portions cut by laser using data inputted directly into a computer graphics system.